Arizona Supreme Court Administrative Office of the Courts



Compliance Audit

Greenlee County Public Fiduciary



Rebecca White Berch Chief Justice

David K. Byers Administrative Director of the Courts

April 6, 2010

Nora Garza Greenlee County Public Fiduciary P.O. Box 1146 Clifton, AZ 85533

RE: Fiduciary Compliance Audit

Dear Ms. Garza:

Enclosed is the final compliance audit report for Greenlee County Public Fiduciary.

Thank you for the cooperation and assistance during the compliance audit process that was exhibited by you and court staff. Your hard work throughout the audit process has been appreciated. To the extent the fiduciary audit process will assist the court to ensure the safety, health and welfare of individuals and estates entrusted by the court to your management, we have benefited from our audit of Greenlee County Public Fiduciary. I hope you and your clients will equally benefit. A corrective action plan will follow.

If you have any questions, please let me know at (602) 364-2378.

Sincerely,

Nancy Swetnam, Director

Certification and Licensing Division

Enclosures

c. Honorable Monica L. Stauffer, Presiding Judge, Superior Court in Greenlee County Cheryl Stephens Bowen, Clerk of the Court, Superior Court in Greenlee County Teresa J. Wagley, Court Administrator, Superior Court in Greenlee County Hector Ruedas, Chairman of Greenlee County Board of Supervisors, Greenlee County

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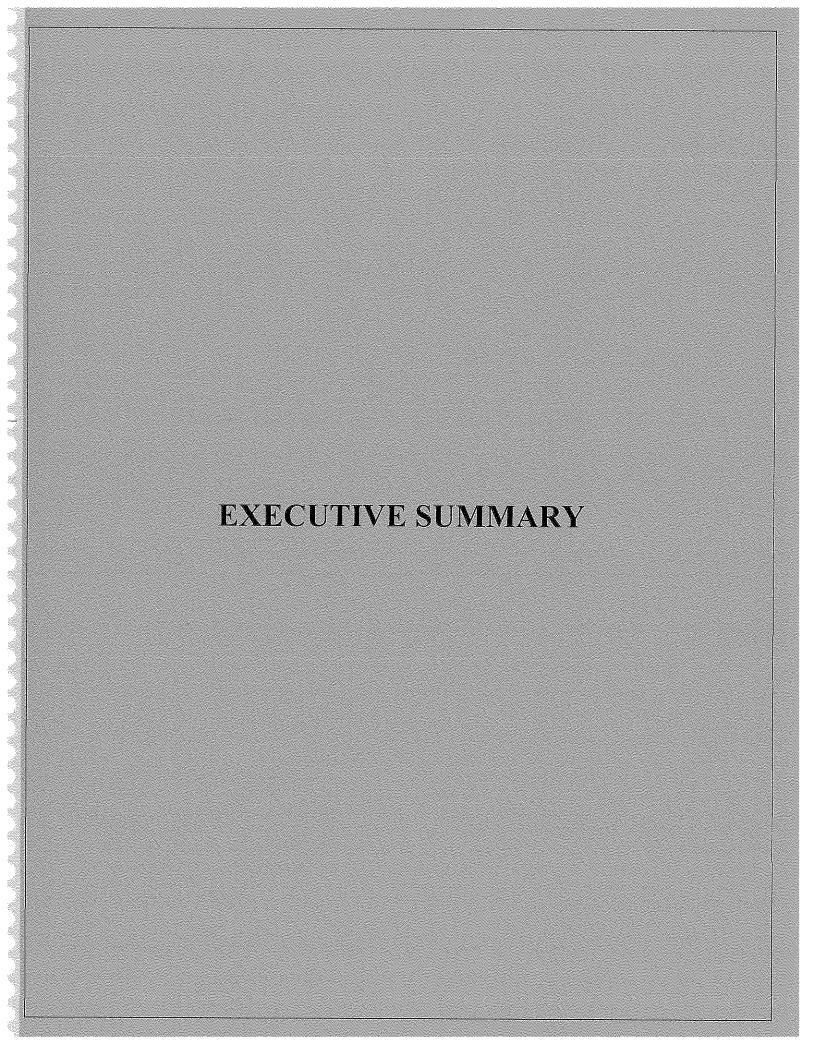
Greenlee County Public Fiduciary

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Disclaimer

This final report represents the information and conditions encountered at the point in time of the audit and does not purport to represent conditions prior to or subsequent to the performed audit. The information presented does not represent an endorsement or denunciation of the audited fiduciary or business.

After this report is distributed to the audited fiduciary, presiding judge of the county and, if a public fiduciary, the county supervisors, it becomes public record.



Executive Summary

Greenlee County Public Fiduciary

Compliance Audit Report

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Greenlee County Public Fiduciary, GCPF, pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of August 11, 2009 through August 14, 2009 the Compliance Unit audited the fiduciary activities of Greenlee County Public Fiduciary. The following is a summary of the audit findings.

Finding # 1 – Breach of Fiduciary Duties

GCPF transferred funds from the clients' accounts into the fiduciary account to avoid financial disqualification from federal benefits.

GCPF agrees with the finding.

Finding # 2 – Co-mingling

GCPF co-mingled client funds with other funds. Deposits and transfers of client funds were placed into the general fiduciary account.

GCPF agrees with the finding.

Finding #3 - Failure to File Required Court Document

GCPF did not file an Inventory and Appraisement or Annual Accounting as required by Arizona statute.

GCPF did not directly agree or disagree with the finding.

Finding # 4 - Documentation

By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request. GCPF was missing documentation of their administration of client accounts.

GCPF did not directly agree or disagree with the finding.

Executive Summary

Finding # 5 – Accuracy

Inventory and Appraisements, Annual Accountings and Annual Reports of Guardian were inaccurately prepared and/or documented.

GCPF did not directly agree or disagree with the finding.

Finding # 6 - Required Visitation

A fiduciary must meet with a client a minimum of one time each quarter of the year and as often as necessary to ensure the client's wellbeing. GCPF did not meet with a client for the last three years.

GCPF agrees with the finding.

Finding #7 - Letters of Appointment

GCPF Letters of Appointment do not reflect the court's order of Guardianship and/or Conservatorship. Fiduciary was acting as Conservator without Conservator powers granted by the court.

GCPF agrees with the finding.

Finding #8 - Marshalling Assets

GCPF did not re-title the real property of a client after appointment. In addition there is no indication that assets or prior accounts were changed or marshaled.

GCPF agrees with the finding.

Finding #9 – <u>Pictorial Record of Assets</u>

GCPF does not have pictorial representation of ward's belongings as required by Arizona Code of Judicial Administration.

GCPF agrees with the finding.

Executive Summary

Finding # 10 - Conflict of Interest

A fiduciary must avoid self-dealing or the appearance of a conflict of interest. GCPF conducted a transaction with the appearance of a conflict of interest.

GCPF disagrees with the finding.

Finding # 11 - Annual Report of Guardian

GCPF did not include all information required to be included in the Annual Report of Guardian as stated in Arizona statute.

GCPF agrees with the finding.

Finding # 12 – Inventory

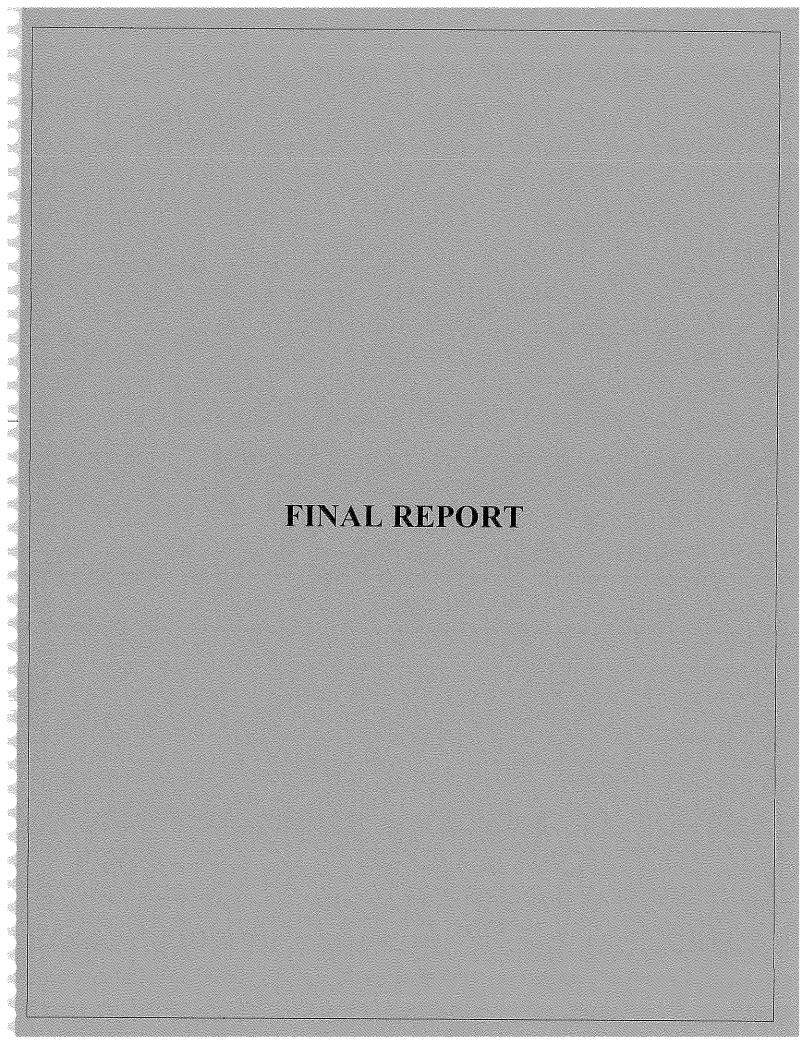
GCPF did not prepare and/or document Inventory and Appraisements or Annual Accountings according to Arizona statute.

GCPF agrees with the finding.

Finding # 13 – <u>Diligence</u>

GCPF did not re-title bank accounts to reflect the conservatorship of GCPF.

GCPF agrees with the finding.



Objective

The compliance audit of the Greenlee County Public Fiduciary was conducted pursuant to the Fiduciary Program's responsibilities as set forth in A.R.S. § 14-5651, Arizona Supreme Court Administrative Order No. 2003-31 and the Arizona Code of Judicial Administration ("ACJA") § 7-201: General Requirements and § 7-202: Fiduciaries¹.

The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and ACJA § 7-201 and § 7-202.

Methodology

In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Greenlee County Public Fiduciary ("GCPF"). The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Court in Greenlee County to verify court appointment information.

In order to test for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court rules and ACJA §§ 7-201 and 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files.

A stratified sampling approach was used. The selected samples of court appointed client case files were designed to provide conclusions about the accuracy, validity and timeliness of transactions, internal controls and compliance with the fiduciary attributes utilizing a cross-section of samples of court appointment types. Client case files were selected by type of appointment, length of appointment, type of required client protection and initiation or termination of appointment during the review time frame.

Beginning August 11, 2009 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Greenlee County and conducted an internal control interview with GCPF staff.

Arizona Supreme Court Compliance Unit

Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

During the period of August 11, 2009 through August 14, 2009 the Compliance Unit of the Certification and Licensing Division of the Administrative Office of the Courts, Arizona Supreme Court, conducted the onsite compliance portion of the audit of the GCPF office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal fiduciary. An Exit Interview was conducted August 18, 2008.

GCPF was the court appointed fiduciary on eight (8) guardian, conservator, combination guardian/conservator, and personal representative cases as of June 3, 2009. GCPF has approximately \$55,000 in court-appointed client assets under management and one certified fiduciary, the designated principal.

Scope

The compliance audit team reviewed a selected stratified sample of five (5) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.

Summary

The fiduciary extended professional courtesies and cooperation to the audit team during the course of the audit.

The compliance audit found non-compliance in thirteen (13) key areas. The non-compliance was found in the areas of late filings, accuracy, documentation and inventory. These findings are discussed as follows:

Finding # 1 Breach of Fiduciary Duties Arizona Code of Judicial	A Fiduciary shall perform all duties and discharge all obligations according to Arizona law and the administrative rules, court orders, administrative orders, ACJA §§ 7-201 & 7-202.
Administration \S 7-202(J)(7) $\&$ \S 7-202(J)(3)(g)	• The fiduciary transferred funds from the clients' accounts into the fiduciary account to avoid client financial disqualification from federal benefits – Clients # 3, 4, & 5.
Requirement	GCPF must follow the federal and state laws regarding benefit eligibilities.
Auditee's Response	"Agree- Fid Office violated ACJA 7-202 (J) (7) to avoid financial disqualification of Soc Security Income for clients."
Corrective Action	"Effective 11-1-09 the Fid office is currently using a monthly calendar marked on the 3 rd week of the month as a reminder to monitor funds. This will allow 7-10 days to spend down if over resources."

Finding # 2 Co-mingling	A Fiduciary must not co-mingle any property or assets of the protected person's estate with the assets of other clients or fiduciary.
<u>Co-mingling</u>	Hudelary.
Arizona Code of Judicial Administration § 7- 202(J)(4)(c)	• Client funds were comingled with other funds. Deposits and transfers of client funds were placed into the general fiduciary account – Clients #3, 4, & 5.
Requirement	GCPF must not co-mingle any property or assets of the protected person's estate with that of another client or the fiduciary for any reason.
Auditee's Response	"Agree - The Fid Office was of the understanding that buying and selling between clients is co-mingling. Neglected to comprehend that the Fid acct is co-mingling as well."
Corrective Action	"Effective 11-1-09 the Fid Office agrees to comply with ACJA 7-202 (4) (c) and utilize the general fid acct as designated for client fees."

Finding # 3	Statutorily required court filings were not filed.
Failure to File Required Court Document ARS § 14-5418(A)(B) ARS § 14-5419	 No Inventory and Appraisal was filed - Clients # 2, 3, 4, & 5 Annual Accounting was not filed - Client # 3
Requirement	The fiduciary must provide all required court reports/documents accurately and timely.
Auditee's Response	"Agree – Fid office neglected to comply with ARS 145418 (A) and inventories were not filed within 90 days of appt."
	"Disagree – Attached are copies of minute entries from 1998-2008 for acctings filed & approved for client #3."
	AUDITOR'S NOTE: Example Dismissed.
Corrective Action	"Fid Office agrees to comply with ARS 14-5418 (A) and is currently doing so effective 10-1-09. In addition, the fid office will marshal assets and update inventories for clients #2, 3, 4 & 5 by 12/31/09."

Finding # 4	By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.
<u>Documentation</u>	
ARS § 14-5418(B)	• Documentation does not exist to determine if taxes need to be filed – Clients # 1, 3, 4, & 5
	• There were no invoices to document payments made – Clients # 3, 4, & 5
	• No interest was posted to client accounts on annual accountings – Clients # 1, 3, 4, & 5
	• Checks were made out for cash without supporting documentation – Clients # 1, 3, 4, & 5
	• Documentation did not exist to support bank transfers – Clients # 3, 4, & 5
Requirement	GCPF must develop a systematic process for marshalling, securing and documenting the administration of a client's estate and/or care to include all assets, transactions, activities and decision-making for each court appointed client.
Auditee's Response	"Agree – Fid Office discussed taxes with Carol Decker on occasion and failed to document."
	"Agree – Fid Office tries to keep invoices for each pyt made and neglects to do so all of the time."
	"Disagree – see copy of acting 2008. (sample)"
	AUDITOR'S NOTE: Example Dismissed.
	"Agree – Fid Office neglects to document."
	"Agree – Fid Office neglects to document."
Corrective Action	"Fid office agrees to comply with ARS 14-5418 (B). Affective 10/1/09 and at present the fiduciary is documenting using invoices for pyts made and making great efforts to document all daily activities for clients #1, 2, 3, 4 & 5; Including new clients."
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Finding # 5	Required court documents must be complete, accurate, and understandable.
<u>Accuracy</u>	
Arizona Code of Judicial Administration § 7-202(J)(4)(j)	 The beginning balance of Annual Accountings do not agree with the ending balance of the prior Annual Accounting – Clients # 1, 3, 4, & 5 The dates of Annual Accounting do not accurately reflect the dates of initial appointment – Clients # 1 & 4 The payee detailed on the accountings was not the accurate payee – Clients # 3 & 5 The payee name and date vary between bank statements and accountings – Clients # 3 & 5
Requirement	GCPF must ensure every document filed with the Superior Court is complete, accurate and understandable.
Auditee's Response	"Agree – Fid office using incorrect forms & lack of acting procedures."
	"Agree – Fid office neglected to marshel assets on date of appt."
	"Disagree – human error by Fid off"
	"Disagree – human error by Fid off"
	AUDITOR'S NOTE: Finding Stands.
Corrective Action	"Affective 10/1/09 the fid office agrees to comply with ACJA 7-202 (J)(4)(j) and utilize the templates from the Probate Manual for future acctings. Currently, the fid office is preparing the template on computer for current use. The fid office agrees to be more cautious with posting on acctings."

Finding # 6 Required Visitation Arizona Code of Judicial Administration § 7-202(J)(3)	The fiduciary or the fiduciary's qualified representative, if the ward is located outside the county or state, shall visit the ward no less than quarterly and as often as is necessary to ensure the client's well being. • The fiduciary or a fiduciary's qualified representative has not visited the ward for the last three consecutive years — Client # 2
Requirement	GCPF or the fiduciary's qualified representative, if the ward is located outside of the county or state, must visit the ward no less than once a quarter.
Auditee's Response	"Agree – Fid Office has neglected to comply with ACJA 7-202 (3) due to distance and lack of client funds."
Corrective Action	"Affective 10/1/09 the Fid office agrees to comply with ACJA 7-202 (J) (3) and visit the clients as often as necessary."

Finding # 7 Letters of Appointment ARS § 14-5421	By Arizona statute and Arizona Code of Judicial Administration a fiduciary must obtain accurate Letters of Appointment and act according to the powers reflected within the Letters of Appointment.
Arizona Code of Judicial Administration § 7-202(J)(1)(f)	 The fiduciary was/is acting as conservator without conservatorship powers granted by the court – Clients #1 and 2 The Letters of Appointment do not reflect the court's order of Guardianship and/or Conservatorship – Client #3
Requirement	GCPF must attain Letters of appointment that reflect the current court appointment and act in accordance.
Auditee's Response	"Agree – Fid Office is Rep Payee for clients #1 and 2 + didn't realize acctings were not required to be filed to the court as a guardian." "Agree – Fid office neglected to file the correct letters."
Corrective Action	"The Fid office agrees to comply with ACJA 7-202 (J) (1) (F). The fid office will file a petition for conservarship for client #1 by 11/30/09." "The Fid Office agrees to file amended letters by 11/14/09 for client #3."

Finding # 8 Marshalling Assets	A fiduciary must take reasonable steps to marshal and secure the property and income of the protected person's estate as soon as possible.
Arizona Code of Judicial Administration § 7-202(J)(4)(b)	 The real property of a client was not re-titled after appointment – Client #1 There is no indication that assets or prior accounts were held or marshaled by fiduciary – Clients # 1, 3, 4, & 5
Requirement	The fiduciary appointed as a personal representative or conservator must observe the standard of care of a prudent man dealing with the property of another and if the fiduciary has special skills or expertise (i.e. certification) he/she is under a duty to exercise prudence, intelligence and diligence.
Auditee's Response	"Agree – Fid Office neglected to comply with ACJA 7-202 (J) (4) (b) and understood that letters of appt were the only forms to be recorded." "Agree – Fid Office neglected to document that client may have held prior accts and assets were not marshaled."
Corrective Action	"Fid Office agrees to comply with ACJA 7-202 (J) (4) (b) for client #1 by 12/31/09" "Fid Office agrees to document and marshal assets held for clients #1, 3, 4 + 5 by 12/31/09."

Finding # 9	A pictorial record of client's assets must be maintained.
<u>Pictorial Record of</u> <u>Assets</u>	• There is no pictorial representation of real property or personal assets – All clients
Arizona Code of Judicial Administration § 7-202(J)(4)(b) Requirement	GCPF must record pictorially, establish and maintain accurate records of all real and personal property.
Auditee's Response	"Agree – Fid Office neglected to comply with code ACJA 7-202 (J) (4) (b)
Corrective Action	"Affective 10-1-09 the Fiduciary office agrees to comply with code for new clients and will comply for clients #1, 2, 3, 4 + 5 by 12/31/09."

Finding # 10 Conflict of Interest Arizona Code of Judicial Administration § 7-202(J)(2)(b)	The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward. • A ward was placed in a rental property and paying rent to the boyfriend of the fiduciary – Clients # 3 & 5
Requirement	GCPF must avoid self-dealing or the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person.
Auditee's Response	Disagree – Fid office felt it was in client's best interests to relocate and requested approval from the court." AUDITOR'S NOTE: Finding Stands. The appearance of a conflict of interest was not disclosed in the Notice to the Court.
Corrective Action	"Fid Office agrees to comply with ACJA (J) (2) (b) and will make efforts to avoid conflict of interest effective 10-1-09."

Finding #11 Annual Report of Guardian ARS § 14-5315(C) Requirement	 By Arizona statute a fiduciary must include all nine required pieces of information for a complete Annual Guardian Report. Within the Annual Report of Guardian several mandatory components such as the date the ward was last seen, copy of physician's report, name and address of physician are missing – Clients # 2, 4, & 5 GCPF will include all of the statutorily required information in
acquirement	the annual guardianship reports.
Auditee's Response	"Agree – Fid Office failed to include all mandatory components + neglected ARS 14-5315 (C)."
Corrective Action	"Fid Office agrees to comply with ARS – 5315 (C) effective 10-1-09 + include all mandatory components for all clients."

Finding #12 Inventory	By Arizona statute a fiduciary must list with reasonable detail and indicate the fair market value of the estate as of the date of death or as of the date of appointment of each item listed.
ARS § 14-5418(A)	 Values are not listed as date of appointment on the inventory – Clients # 1, 3, 4, & 5 Inventories are filed with annual accountings and not consistent with prior inventories filed with previous annual accountings – Clients # 1, 3, 4, & 5
Requirement	GCPF must list all tangible belongings of a client(s) in a detailed inventory even if it is of nominal value. All belongings are defined as: any tangible possession be it personal property, liquid or non-liquid asset, land, monies, etc. The purpose is to avoid giving erroneous or misleading information to the court and/or interested parties as well as protection for the client, client's family and the fiduciary. ACJA also requires a pictorial record of all real and personal property.
Auditee's Response	"Agree – Fid Office failed to list fair market value of items on inventories and neglected ARS 14-5418 (A)." "Agree – Fid Office filed annual acting with balances inconsistent from year to year due to lack of knowledge of acting procedures."
Corrective Action	"Fid Office agrees to comply with ARS 1454 (A) effective 10/1/09 and will utilize the templates from the Probate Manual as recommended for future acctings."

Finding # 13 <u>Diligence</u>	The fiduciary must exercise extreme care and diligence when making medical and financial decisions on behalf of a ward or protected person.
Arizona Code of Judicial Administration §§ 7-202(J)(4) & (J)(5)(d)	• The bank accounts are not titled in the name of the conservatee and conservatorship – Client # 4
Requirement	A fiduciary must reflect their appointment of record while undertaking financial/property transactions.
Auditee's Response	"Agree – Fid Office agrees to comply with ACJA 7-202 (J) (4) + (J) (5) (d). Fid office was aware of incorrect title."
Corrective Action	"Affective 11-1-09 the fid office will be cautious when ordering checks for clients + making sure the titles are correct."

APPENDIX

RESPONSE TO FINAL REPORT

Finding # 1 Breach of Fiduciary Duties

Arizona Code of Judicial Administration § 7-202(J)(7)

Fiduciary shall perform all duties and discharge all obligations according to Arizona law and the administrative rules, court orders, administrative orders, ACJA §§ 7-201 & 7-202.

 Fiduciary transferred funds from the client's account into fiduciary account to avoid financial disqualification of federal benefits - Clients # 3, 4, & 5.

Auditee's Response

(Left blank intentionally)

agree - Fich Office violated ACITA 7-202 (5) (7) to avoid ginancial disqualification of Soc Security encome for clients.

Corrective Action

(Left blank intentionally)

Effective 11-1-09 the Did Office is currently using a monthly calendar marked in the 3kd week of the month as a reminder to monitor funds. This will allow 710 days to spend down is over resources.

5000 HOA - ↑ LN 1:30

CERTIFIC <u>AT 13N & 1 ET EUSTUR</u>

Finding # 2 Co-mingling

Arizona Code of Judicial Administration § 7-202(4)(c)

Fiduciary must not co-mingle any property or assets of the protected person's estate with the assets of other clients or fiduciary.

• Client funds were comingled with other funds. Deposits and transfers of client funds were placed into the general fiduciary account – Clients 3, 4, & 5.

Auditee's Response

(Left blank intentionally)

and selling between clients is co-mingling, reglected to comprehend that the Dik acct is co-mingling as well.

Corrective Action

(Left blank intentionally)

Objective 11-1-09 the Did Office agrees to comply with ACJA 7202 (4) (c) and utilize the general gird acct as designated yor client fees.

Finding # 3 No Filings ARS § 14-5418(A)	Required court filings were not filed. • No Inventory was filed — Clients # 2, 3, 4, & 5 • Annual Accounting was not filed — Client # 3			
Auditee's Response	(Left blank intentionally) Office - Did Office neglected to comply with ARS 145418 (A) and inventories were not yill within 90 days of appt. Oisagree - attached are copies			
Corrective Action	Disagree - attached are copies of minute entries from 1998-2006 for acctings filed & approved for client # 3. (Left blank intentionally)			
	Did Office agrees to comply with ARS 14-5418(A) and is currently doing so effective 10-1-09. In addition, the spil Office will marshal assets and upda inventories for clients #2,3,49: chy 12/31/09.			

1998-1999

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLES

DATE: April 21, 2000

Time: 2:25 p.m.

TAPE: 1029

Case No.

Judge Monica L. Stauffer

CHERYL BOWEN, CLERK

By: Pamela Pollock

Appearances:

.

IN THE MATTER OF THE GUARDIANSHIP of

An adult.

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MINUTE ENTRY

APPROVAL OF INTERIM ACCOUNTING:

Present:

; Nora Garza; Donna Todd; and Matt Clifford appearing

telephonically.

The Court notes that she previously represented.

1. All parties waive any

conflict.

Nora Garza is sworn and questioned by the Court.

Mr. Clifford questions Ms. Garza.

Ms. Todd questions the Court regarding Ms. Cortez's legal rights regarding marriage.

'Ms. Garza addresses the Court.

The Court questions Ms. Cortez.

The Petition for Approval of Account has been considered, notice has been given as required by law and the Court finds the account to be true and correct.

It is therefore, ordered the interim account of August 1, 1998 to December 31, 1999 is approved and settled.

for the period from

Annual Accounting Hearing is set for February 5, 2001 at 2:00 p.m.

xc: Nora Garza

Matt Clifford

Minute Entry

Stats

- [] Matt Clifford,
- [] Nora Garza
- [] Donna Todd
- IME
- 1 Stats

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

Yearly Review Guardian/Conservator

MONICA STAUFFER, Judge

Cheryl Bowen, Clerk

March 5, 2001

Tape 1106 Time: 1:50 p.m.

By: Pamela Pollock

Case No.

IN THE MATTER OF GUARDIANSHIP & CONSERVATORSHIP of

MATT CLIFFORD

An Adult

Minute Entry

Present: Nora Garza, Public Fiduciary and Matt Clifford, counsel for Ms. is appearing telephonically.

Mr. Clifford states he has not seen the accounting.

The Court takes a short recess to allow Mr. Clifford to review the accounting that was faxed to his office.

Court reconvenes:

Mr. Clifford questions Ms. Garza.

The Court notes that Ms. Garza has been previously sworn.

Ms. Garza addresses the Court.

The Petition for Approval of Account has been considered, notice has been given as required by law and the Court finds the account to be true and correct.

It is therefore, ordered the interim account for the period of January 1, 2000 to December 31, 2000 is approved and settled.

from of much

2001

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE: January 8, 2002

TIME:

JUDGE: Monica L. Stauffer

CLERK: Cheryl Bowen

BY: Cristina R. O'Coyne

Case No.

Counsel of Record:

IN THE MATTER OF GUARDIANSHIP & CONSERVATORSHIP OF:

an adult.

MINUTE ENTRY

The annual review hearing is set for February 4 2002 at 2:30 p.m. An annual accounting is due and shall be filed prior to the hearing on or before January 18, 2002.

c: Matt Clifford Nora Garza Minute Entry Stats

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA IN AND FOR THE COUNTY OF GREENLEE

In the Matter of the Estate of)		•
, , , , , , , , , , , , , , , , , , ,	10.	\(\frac{\partial}{\partial}\)
)	• •	
)	PETITION	
) FOR APPRO	OVAL OF INTERIM	ACCOUNT
an Adult.		*
Petitioner, NORA GARZA PUBLIC FIDU	CIARY, hereby	accounts
to the Court as follows:		
1. Petitioner was appointed guardi	.an/conservator	for the
estate of on	April 21, 1998	***************************************
and petitioner thereupon qualified and acc		
2. Attached hereto as Exhibit A is	a statement of	all sums
received from <u>January 1, 2001</u> to _	December 31, 2	1001-
all sums disbursed during the period an	d property on	hand at
the end of the period.		
Petitioner requests that the Court, a	fter notice and	d hearing
issue a judicial order which approves a	nd settles the	interim
account.	•	
1-14-02 Date Petit	Na Da ioner	Jan

[] Josie Lopez [] Nora Garza

[]ME

[] Stats

SUPERIOR COTTON
CHERYL HOWEN SCIENCE

By L Depury

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

MONICA STAUFFER, Judge
February 4, 2002
Case No.

IN THE MATTER OF THE
CONSERVATORSHIP OF:

MATT CLIFFORD
Via telephone
A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza, previously sworn.

Mr. Clifford has reviewed the accounting. Discussion is had between Ms. Garza and Mr. Clifford.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting is settled and approved. The Order Approving Interim Account is signed this 4th day of February, 2002, by Judge Monica Stauffer.



SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

MONICA STAUFFE	R. Judge	<u></u>	Cheryl Bowen, Clerk
March 24, 2003	Disk #26	Time: 2:15 p.m.	By: Pameia Pollock
Case No. PB	÷		
IN THE MATTER OF THE CONSERVATORSHIP OF		·	NORA GARZA
	j.		MATT CLIFFORD Via telephone
A Protected Person.			

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza, Matt Clifford, appearing telephonically.

Mr. Clifford has reviewed the accounting. He questions Ms. Garza regarding payments made to companion.

Ms. Garza responds.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting, for the period of January 01, 2002 to December 31, 2002, is settled and approved. The Order Approving Interim Account is signed this 24th day of March, 2003, by Judge Monica Stauffer.

[] Matt Clifford [] Nora Garza [] ME FILED
Superior Court
Greenlee County Arizona
//-3LeamMAR 15 2004

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

Cheryl Bowen

Clerk of Superior Court

MONICA STAUFFER, Judge

March 15, 2004

Disk 45

Time:11:00 a.m.

Cheryl Bowen, Clerk

By: Nicole Alcarez

Case No.

IN THE MATTER OF THE CONSERVATORSHIP OF:

NORA GARZA

MATT CLIFFORD Via telephone

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza, Matt Clifford, appearing telephonically.

Ms. Garza reports to the Court on

progress.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting, for the period of January 01, 2003 to December 31, 2003, is settled and approved. The Order Approving Annual Accounting is signed this 15th day of March, 2004, by Judge Monica Stauffer.

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

MONICA STAUFFER, Judge

April 4, 2005

Case No. PR

Disk 63

Time: 11:55 a.m.

Cheryl Bowen, Clerk

Sign.

By: Pamela Pollock

IN THE MATTER OF THE CONSERVATORSHIP OF:

NORA GARZA

MATT CLIFFORD

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present:

Clifford, appearing telephonically.

Nora Garza; Matt

Ms. Garza having been previously sworn reports to the Court on progress.

Ms. Todd addresses the Court regarding visitation with grandmother.

great

Mr. Clifford questions Ms. Garza.

Having reviewed the accounting, and having heard from those who wished to speak, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

The Court finds the accounting to be true and correct. It is therefore **ORDERED** the Interim Accounting, for the period of January 01, 2004 to December 31, 2004, is settled and approved. The Order Approving Annual Accounting is signed this 4th day of April, 2005, by Judge Monica Stauffer.

Hearing concludes: 12:02 p.m.

FiLED
Superior Count
Greenlee County Arizona

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY MAR 1 0 2006

In the Matter of the Estate of	.)	No. Cheryl Bowen Superior Court
)	No. Superior Court
		The state of the s
•	;) }	Direction of the second
	,	PETITION FOR APPROVAL
An Adult		OF INTERIM ACCOUNT
)	PETITION FOR APPROVAL OF INTERIM ACCOUNT

Petitioner, Greenlee County Public Fiduciary, Nora Garza hereby accounts to the Court as follows:

- 1. Petitioner was appointed guardian/conservator for the estate of on April 21, 1998 and petitioner thereupon qualified and accepted such appointment.
- 2. Petitioner has prepared an inventory of this estate and has complied with A.R.S. 14-5418 by filing the Inventory with the Court.
- 3. Attached hereto as Exhibit A is a statement of all sums received from January 01, 2005 to December 31, 2005, all sums disbursed during the period and property on hand at the end of the period.

Petitioner requests that, after notice and hearing, the Court enter an Order approving and settling the interim account of the Conservator.

 oknophune

2006

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY

In the Matter of the Estate of)
	ORDER APPROVING
) INTERIM ACCOUNT
An Adult))

The Interim Account of the Conservator of this Estate having been considered by this Court, the Court finds as follows:

- 1. Notice has been given as required by law.
- 2. Petitioner was appointed Conservator of this estate and petitioner thereupon qualified and accepted such appointment.
- 3. Conservator has prepared an inventory of this Estate and has complied with A.R.S. 14-5418 by filing the Inventory with the Court.
- 4. Conservator has filed an Interim Account. No objections have been filed to the account and the account is complete and correct.

IT IS, THEREFORE, ORDERED that:

The Interim Account for the period from January 01, 2006, to December 31, 2006 is approved and settled.

Dated this 23 day of ____

2007

Judge of the Superior Court

house of

2001

[] Nora Garza, Clifton, AZ. 85533 [] Matt Clifford, 202 W. 5th. Street, Safford, AZ. 85546 [IME

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

MONICA STAUFFER, Judge

April 21, 2008

Disk # 107

Time: 10:40 a.m..

APR 2 1 2008
Cheryl Bowen
Cheryl Bowen
Cheryl Bowen, Clicket

By: Karen Smith

Case No. PB

IN THE MATTER OF THE CONSERVATORSHIP OF:

A Protected Person.

Minute Entry

ANNUAL ACCOUNTING:

Present: Nora Garza; Public Fudiciary.

Nora Garza is swom and questioned by the Court.

Ms. Garza informs the Court Ms. Cortez is doing well.

Annual Accounting Report is approved by Mr. Clifford.

Having reviewed the accounting, and having heard from Ms. Garza, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

It is therefore **ORDERED** the Annual Accounting from January 1, 2007 through December 31, 2007 is settled and approved.

Concluded at 10:20 a.m.

Data

Monica L. Stauffer Superior Court Judge

Filed
Superior Court
Greenlee County Arizona

[] Nora Garza, Clifton, AZ. 85533

[] Matt Clifford, 202 W. 5a. Street, Safford, AZ. 85546

[] Ms. Donna Todd, C/O Dennis Chatfield, 4314 E. Bayberry Ave, Mesa, Az.. 8520

APR 27 2009

Cheryl Bowen Clerk of the Court

SUPERIOR COURT OF ARIZONA GREENLEE COUNTY

MONICA STAUFFER, Judge

Disk # 120 Time: 11:42 a.m.

Cheryl Bowen, Clerk

- By: Pamela Pollock

Case No. PB

April 27, 2009

IN THE MATTER OF THE GUARDIANSHIP & CONSERVATORSHIP OF:

Ĭ

A Protected Person.

Minute Entry

GUARDIANSHIP/CONSERVATORSHIP:

Present: Nora Garza; Public Fiduciary. Mr. Clifford is appearing telephonically.

Ms. Garza, having been previously sworn is questioned by the Court and Mr. Clifford. She advises the Court of how Ms. Cortez is doing.

Mr. Clifford approves the accounting.

The Court questions regarding closing the case and transferring to Maricopa.

Ms. Garza responds.

Having reviewed the accounting, and having heard from Ms. Garza, the Court finds all statutory requirements have been met and notice pursuant to statute accomplished.

It is therefore **ORDERED** the Interim Accounting from January 1, 2008 through December 31, 2008 is settled and approved.

Hearing concludes: 11:48 a.m.

April 27, 2009

Monica L. Stauffer

Judge of the Superior Court

Wilhian and the state of the st	
Finding # 4 <u>Documentation</u>	By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.
ARS § 14-5418(B)	 Documentation does not exist to determine if taxes need to be filed or not — Clients # 1, 3, 4, & 5
	• No invoices to document payments made — Clients # 3, 4, & 5
	 No interest was posted on annual accountings — Clients # 1, 3, 4, & 5
	• Several checks were made out for cash, with no supporting documentation – Clients # 1, 3, 4, & 5
	• Documentation did not exist to support bank transfers – Clients # 3, 4, & 5
Auditee's Response	(Left blank intentionally)
	agree-Fid Office discussed takes with Carol Decher on occassion
	and failed to documente
	and failed to documents agree - Fid dopice tries to keep invoice for lack put made and negleo to do so all of the time. Disagree - see copy of accting 2008. (sample Agree - Fid Oppice neglects to document.
	to do so all of the time.
	Visagree - see capy of accting the decimen
	agree - The office regions to detait.
***	agel - Sid office reglect to document.
Corrective Action	(Left blank intentionally)
	Did office agrees to comply with
	ARS 14-5418 (B). Offective 10/1/04 and
	at present the flatelary is abellen
	using invoices for pyto made and
	making great efforts to document a
	daily activities for clients #1,2,3,49 Including new clients.
	Including new clients.

Interest begins with Ramon Campos 2003 accting up Fate Page 1

<i>i</i> /20	09		000		Page 1
Dat	e N	um Transaction	hou.		
1/1/2008			Payment C	Deposit	Balance
4 (4 (0000	s	cat income		1,050.00	6,937.93
1/1/2008	DEF	PENSION cat: income		188.50	7,126.43
1/5/2008	1283	CABLE cat: Utilities	47.48		
1/5/2008	1284	BASHAS	244.86		7,078.95
1/10/2008	1285	MW&E			6,834.09
1/10/2008	1286	cat: Utilities TOWN OF CLIFTON	45.48	'	6,788.61
1/14/2008		cat: S&T	28.50		6,760.11
•	1287	SWGAS cat: Utilities	381.14		6,378.97
1/17/2008	1288	BASHAS . cat: Groceries	276.18		6,102.79
1/17/2008	1289		25.00		-
1/22/2008	1290)	•		6,077.79
		oat: Services memo: Dec. to Jan.	195.00		5,882.79
1/23/2008	1291	PAT PROVENCIO cat: Allowance	60.00		5,822.79
1/23/2008	1292	The last of the la	150.00		
1/31/2008	D	memo: Ramon			5,672.79
	DEP	DIVIDEND cat: Div Income		2.18	5,674.97
2/1/2008	DEP	SOCIAL SECURITY cat: income		1,050.00	6,724.97
7/1/2008	DEP	PENSION			
∠/1/2008	1294	TOWN OF CLIFTON	00 Fa	188.50	6,913,47
³/4/2008	1295	cat: S&T MW&E	28.50		6,884.97
/5/2008	1293	cat: Utilities	52.79	•	6,832.18
		CABLE cat: Utilities	47,48		6,784.70
/21/2008	1296	SOUTHWEST GAS cat: Utilities:Gas & Electric	322.06		6,462.64
29/2008	DEP	INTEREST cat: Div Income		1.68	•
′1/2008	DEP	PENSION			6,464.32 .
1/2008	DEP	cat: income SOCIAL SECURITY		188.50	6,652.82
4/2008	1298	cat: Living Expenses TOWN OF CLIFTON	,	1,050.00	7,702.82
`/2008		cat: S&T	28,50		7,674.32
,2040	1299	MW&E cat: Utilities	51.39		7,622.93

,ı Campos Page 2 ,009 Jate Num Transaction **Payment** C Deposit Balance 2008/ر 1300 **MELISSA** 7,600.43 22,50 cat: File Maintenance 3/10/2008 1301 **GREENLEE CO FID** 80.00 7,520.43 cat: Fees Nov and Dec memo: 3/11/2008 1297 CABLE 47.48 7,472.95 Utilities cat: 3/14/2008 1302 SOUTHWEST GAS 267.06 7,205.89 cat Utilities:Gas & Electric 3/16/2008 1303 599.31 6,606.58 memo: Ramon 3/16/2008 1304 60,00 6,546.58 cat Allowance 3/16/2008 1305 150.00 6,396.58 cat Groceries 3/17/2008 1306 **MELISSA** 15.00 6,381.58 File Maintenance cat: 3/21/2008 1307 CABLE 47.48 6,334.10 Utilities cat: 3/31/2008 DEP INTEREST 1.80 6,335.90 Div Income cat; 4/1/2008 DEP **PENSION** 188.50 6,524.40 cat: Income 4/1/2008 DEP SOCIAL SECURITY 1,050.00 7,574.40 cat: Living Expenses 4/7/2008 1308 **FOREMOST** 220.00 7,354.40 cat Insurance 4/7/2008 1309 POSTMASTER 8,20 7,346.20 Postage. 4/7/2008 1310 TOWN OF CLIFTON 28.50 7,317.70 cat S&T 4/11/2008 1311 SOUTHWEST GAS 181.88 7,135.82 cat: Utilities:Gas & Electric 4/11/2008 1312 MW&E 41.01 7,094.81 Utilities cat: 4/30/2008 DEP INTEREST 1.79 7,096.60 cat: Div Income 5/1/2008 DEP PENSION 188.50 7,285.10 income cat: 5/1/2008 DEP SOCIAL SECURITY 1,050.00 8,335.10 cat: Living Expenses 5/1/2008 1313 CABLE 47.48 8,287.62 cat: Utilities 5/1/2008 1314 155.00 8,132,62 March Services memo: 5/1/2008 1315 TOWN OF CLIFTON 28.50 8,104.12 cat. S&T 5/2/2008 1316 60,00 8,044.12 cat. Allowance memo: Ramon

் Campos ,009

Page 3

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Jate	Num	Transaction	Payment C	Deposit	Balance
⊿/2008	1317	BASHAS cat: Groceries	307.15		7,736.97
5/5/2008	1318	MW&E cat: Utilities	48.11		7,688.86
5/5/2008	1319	VERONICA CORONA cat: File Maintenance	13.00	•	7,675.86
5/13/2008	1320	SOUTHWEST GAS cat: Utilities:Gas & Electric	128.81		7,547.05
5/18/2008	1321	PAT PROVENCIO cat reimbursement	390.22	•	7,156.83
5/18/2008	1322	PAT PROVENCIO memo: April Services	215.00	•	6,941.83
5/20/2008	1323	TERRY DOSS memo: Cooler Maintenance	50.00		6,891.83
5/30/2008	DEP	INTEREST cat: Div Income	•	1.84	6,893.67
5/30/2008	1324	PAT PROVENCIO memo: May Services	215.00		6,678.67
6/1/2008	DEP	PENSION cat: income		188.50	6,867.17
6/1/2008	DEP	SOCIAL SECURITY		1,050.00	7,917.17
6/1/2008	1325	CABLE cat. Utilities	47.48		7,869.69
6/3/2008	1326	TOWN OF CLIFTON cat: S & T	28.50		7,841.19
6/10/2008	1327	PAT PROVENCIO	75.00		7,766.19
6/10/2008	1328	PAT PROVENCIO cat: reimbursement	50.00		7,716.19
6/18/2008	1329	MW&E cat: Utilities	61.07	,	7,655.12
6/18/2008	1330	CODY PEARSON cat: reimbursement	376.91		7,278.21
6/22/2008	1331	BASHAS cat: Groceries	301.38		6,976.83
6/22/2008	1332	cat: Allowance	60.00		6,916.83
6/23/2008	1333	GREENLEE CO FID cat: Fees memo: Jan. to Apr. 2008	160.00		6,756.83
6/30/2008	DEP	INTEREST cat Div Income		1.92	6,758.75
7/1/2008	DEP	PENSION cat: income		188.50	6,947.25
7/1/2008	DEP	SOCIAL SECURITY		1,050.00	7,997.25
7/1/2008	1334	SOUTHWEST GAS cat: Utilities:Gas & Electric	86.48	. 1 - m v 1 w w	7,910.77
7/1/2008	1335	CABLE cat: Utilities	47.48		7,863.29
7/8/2008	1336	TOWN OF CLIFTON cat: S & T	28.50		7,834.79

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Page 4

2005)				1 496 4
<u> Jate</u>	Num	Transaction	Payment C	Deposit	Balance
<i>3/</i> 2008	1337	MW&E cat: Utilities	89.27		7,745.52
7/14/2008	DEP	STIMULUS memo: .	:	300.00	8,045.52
7/14/2008	1338	SOUTHWEST GAS cat: Utilities:Gas & Electric	45.11		8,000.41
7/14/2008	1339	PAT PROVENCIO cat Services	210.00		7,790.41
7/1 <i>4/</i> 2008	1340	PAT PROVENCIO cat: reimbursement memo: groceries	146.25		7,644.16
7/14/2008	1341	PAT PROVENCIO cat: Allowance	50.00		7,594.16
7/31/2008	DEP	INTEREST cat: Div Income		1.95	7,596.11
8/1/2008	DEP	PENSION cat: íncome		188.50	7,784.61
8/1/2008	DEP	SOCIAL SECURITY		1,050.00	8,834.61
8/1/2008	1342	PAT PROVENCIO cat: Services	215.00	,	8,619.61
8/1/2008	1343 ·	PAT PROVENCIO cat: Allowance	60.00		8,559.61
8/1/2008	1344	TOWN OF CLIFTON cat: S & T	28.50		8,531.11
8/1/2008	1345	MW&E cat: Utilities	66.88		8,464.23
8/1/2008	1346	CABLE cat: Utilities	47.49		8,416.74
8/2/2008	1348	SOUTHWEST GAS cat: Utilities:Gas & Electric	36.16		8,380,58
8/11/2008	1347	BASHAS cat: Groceries memo; Cigarettes	173.14		8,207.44
8/30/2008	DEP	INTEREST cat: Div Income		1.98	8,209.42
9/1/2008	DEP	PENSION cat: Income		188.50	8,397.92
9/1/2008	DEP	SOCIAL SECURITY		1,050.00	0.447.00
9/3/2008	1349	POSTMASTER cat: Postage	8.40	1,000.00	9,447.92 9,439.52
9/4/2008	1350	BASHAS cat: Groceries memo: Cigarettes	398.50		9,041.02
9/4/2008	1351	PAT PROVENCIO cat: Allowance	80.00		8,961.02
9/4/2008	1352	PAT PROVENCIO cat; Services memo: Transportation/Yard	265.00		8,696.02
9/4/2008	1353	MW&E cat: Utilities	69.40		8,626.62

		Ramor	n Campos		
∩ Ca 2009	mpos				Page 5
Date	Num	Transaction	Payment	C Deposit	Balance
4/2008	1354	CABLE cat: Utilities	47.49		8,579.13
9/8/2008	1355	TOWN OF CLIFTON cat: S & T	28.50	•	8,550.63
9/10/2008	1356	SOUTHWEST GAS cat: Utilities:Gas & Electric	40.93		8,509.70
9/25/2008	1357	GREG STEVENS cat File Maintenance	10.00		8,499.70
9/30/2008	DEP	INTEREST cat: Div Income		2.29	8,501.99
10/1/2008	DEP	PENSION cat: income		188.50	8,690.49
10/1/2008	DEP	SOCIAL SECURITY		1,050.00	9,740.49
10/1/2008	1358	CABLE cat: Utilities	47.49	,	9,693.00
10/8/2008	1359	PAT PROVENCIO cat: Services	285.00		9,408.00
10/8/2008	1360	PAT PROVENCIO cat: reimbursement	67,96		9,340.04
10/8/2008	1361	PAT PROVENCIO cat: Allowance	80.00		9,260.04
10/10/2008	1362	BASHAS cat: Groceries	377.05	4	8,882.99
10/14/2008	1363	SOUTHWEST GAS cat: Utilities:Gas & Electric	65,93	,	8,817.06
10/14/2008	1364	MW&E cat: Utilities	66.07		8,750.99
10/14/2008	1365	TOWN OF CLIFTON cat: S & T	28.50		8,722.49
10/14/2008	1366	GREG STEVENS cat: File Maintenance	8.00		8,714.49
10/31/2008	DEP	INTEREST cat: Div Income		2.34	8,716.83
11/1/2008	DEP	PENSION cat: income	•	188.50	8,905.33
11/1/2008	DEP	SOCIAL SECURITY		1,050.00	9,955.33
11/3/2008	1367	CABLE cat: Utilities	47.48		9,907.85
11/3/2008	1368	TOWN OF CLIFTON cat: S & T	28.50		9,879.35
11/7/2008	1369	MW&E cat: Utilities	44.51		9,834.84
11/7/2008	1370	PAT PROVENCIO cat: Services	215.00		9,619.84
11/10/2008	1371	SOUTHWEST GAS cat: Utilities:Gas & Electric	134.48		9,485.36
11/20/2008	1372	GREENLEE CO FID cat: Fees memo: May to August 2008	160.00		9,325.36

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Page 6

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Jate	Num	Transaction	Payment (C Deposit	Balance
/20/2008	1373	GREENLEE CO FID cat: Fees memo: Sept to Oct 2008	80,00		9,245.36
11/26/2008	1374	KENTUCKY FRIED CHICKEN memo: Thanksgiving	21.70		9,223.66
11/28/2008	DĖP	. INTEREST cat: Div Income		2.21	9,225.87
11/28/2008	1375	FOREMOST cat: Insurance	83.00	•	9,142.87
12/1/2008	DEP	PENSION cat: income		188.50	9,331,37
12/1/2008	DEP	SOCIAL SECURITY		1,050.00	10,381.37
12/4/2008		PAT PROVENCIO cat: Services memo: November	210.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,171.37
12/4/2008		BASHAS cat: Groceries	360,82		9,810.55
12/5/2008	1	MW&E cat: Utilities	49.60		9,760.95
12/9/2008		TOWN OF CLIFTON cat: S & T	28.50		9,732.45
12/9/2008		CABLE cat: Utilities	. 47.48		9,684.97
12/9/2008		POSTMASTER cat: Postage	8.40		9,676.57
12/12/2008	Print,	SOUTHWEST GAS cat: Utilities:Gas & Electric	245.41		9,431.16
12/12/2008		PAT PROVENCIO cat: reimbursement memo: Receipt	330.96		9,100,20
12/16/2008		VERONICA CORONA memo: File Maintenance	10.00		9,090.20
12/17/2008	EFT	CLARKE AMERICAN cat. Check Order	19.25		9,070.95
12/31/2008	DEP	INTEREST cat: Div Income		2.49	9,073.44

Finding # 5 <u>Accuracy</u>

Arizona Code of Judicial
Administration § 7-202(J)(4)(j)

Required court documents must be complete, accurate, and understandable.

- The beginning balance of accountings # 1, 2, 3, 6, 7, & 8 did not agree with the ending balance of the prior accounting Clients # 1, 3, 4, & 5
- Dates of accounting do not accurately reflect dates of appointment - Clients # 1 & 4
- Payee detailed on accounting was not the accurate payee –
 Clients # 3 & 5
- Payee name and date vary between bank statement and accounting — Clients # 3 & 5

Auditee's Response

(Left blank intentionally)

agree- Tid office using incorrect yorms of lack of acting procedures, agree- Fid office neglected to marshel assets in date of appt. Disagree - human error by Fid off Disagree - human error by Fid off

Corrective Action

(Left blank intentionally)

Affective 10/1/09 the fid office

agrees to comply with ACJA

7-202(5)(4)(j) and utilize the

templates from the Probate Manual

you future accting. Currently, the

you office is preparing the template
on computer you current use.

The fid office agrees to be more

Finding # 6 Required Visitation

Arizona Code of Judicial Administration § 7-202(J)(3) The fiduciary or the fiduciary's qualified representative, if the ward is located outside the county or state, shall visit the ward no less than quarterly and as often as is necessary to ensure the client's well being.

 The fiduciary or a fiduciary's qualified representative has not visited the ward for the last three consecutive years — Client #2

Auditee's Response

(Left blank intentionally)

agree. Did Office has neglected to comply with ACJA 7-202(3) due to distance and lack of client funds.

Corrective Action

(Left blank intentionally)

Offective 10/1/09 the Irl Office

acres to comply with ACIA

7-202(I) (3) and visit the clients

as often as necessary.

Finding #7 Letters of Appointment

ARS § 14-5421

Arizona Code of Judicial Administration § 7-202(J)(1)(f) By Arizona statute and Arizona Code of Judicial Administration a fiduciary must obtain accurate Letters of Appointment and act according to the powers reflected within the Letters of Appointment.

- Fiduciary was/is acting without as conservator conservatorship powers granted by the court - Clients #1 and 2
- Letters of Appointment do not reflect the court's order of Guardianship and/or Conservatorship — Client #3

Auditee's Response

(Left blank intentionally)

agree - Did Oppice is Replayer for clients # and 2+ didn't realize accteins were not require to be filed to the court as a quardian Ogree-Did Ogsice neglectes to file the correct letters.

Corrective Action

(Left blank intentionally)

The Fid Office agrees to comply with AC 5A 7-202 (J) (D(F), The gie oggice will file a Petition for conservorship for client #1 by 11/30/09. The Did Office agrees to file amended letters by 11/14/09 for

Finding # 8 <u>Marshalling Assets</u>

Arizona Code of Judicial Administration § 7-202(J)(4)(b) A fiduciary must take reasonable steps to marshal and secure the property and income of the protected person's estate as soon as possible.

- Real property was not re-titled after appointment Client #1
- No indication that assets or prior accounts were held or marshaled by fiduciary Clients # 1, 3, 4, & 5

Auditee's Response

(Left blank intentionally)

agree- Fid Office neglected to comply with ACJA 7-202 (5) (4) (b) and understood that letters of appt were the only yorms to be recorded

agree- Fid Office neglected to decument that client may have held prior accts andassets were not marshaled.

Corrective Action

(Left blank intentionally)

Fid Office agrees to comply with ACJA 7-202 (J) (4) (b) for client # 1 by 12/31/09 d

Did Office agrees to document and marshal assets held for clients # 1,3,4 \$5 by 12/31/09

Finding # 9 <u>Pictorial Record of</u> <u>Assets</u> Arizona Code of Judicial Administration § 7-202(J)(4)(b)	A pictorial record of client's assets must be maintained. • There is no pictorial representation of ward's belongings – All clients
Auditee's Response	(Left blank intentionally) Agree - Fid Office reglected to comply with code ACJA 124 (5)(4)
Corrective Action	(Left blank intentionally) Affective 10-1-09 the Diducion Office agrees to comply with
	code for new clients and will comply for clients # 1,2,3,4 ley 12/31/09.

Finding # 10 Conflict of Interest

Arizona Code of Judicial Administration § 7-202(J)(2)(b)

The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.

Ward was placed in property and paying rent to boyfriend of fiduciary – Clients # 3 & 5

Auditee's Response

(Left blank intentionally)

Disagree - Jid Office felt it was in client's best interests to relocate and requested approval from the court.

Corrective Action

(Left blank intentionally)

Did Office agrees to comply with ACJA 7-202 (J) (2) (6) and will make efforts to avoid conflict of interest effective 10-1-09.

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE:

September 9, 2003

TIME:

JUDGE:

Case No.

Monica L. Stauffer

CLERK:

Cheryl Bowen

BY:

Cristina R. O'Coyne

•

Counsel of Record:

In the Matter of the

Guardianship/Conservatorship of:

Josi Lopez

Attorney for M

an incapacitated adult.

MINUTE ENTRY

The Court is in receipt of the Notice to the Court by Nora Garza, Greenlee County Public Fiduciary.

The Court grants the Public Fiduciary authority to relocate Laura Provencio to Clifton, Arizona.

9-9-03

Date

Monica L. Stauffer, Judge

c: Nora Garza, Public Fiduciary
Josi Lopez, Attorney for Ms. Provencio

Minute Entry

SUPERIOR COURT OF ARIZONA, GREENLEE COUNTY

In the Matter of the Guardianship of)		
)	No. PB	\$ 1 3
) A = A d-14	NOTICE TO THE	COURT
An Adult,)		
Nora Garza Greenlee County Public Fiduc	iary, guardian for	hereby reports
to the Court as follows:		
resides at Rural Housing,	In the last year	there have been reports
about wondering around the complex with	after dark	. There have been other
incidents reported and concerns expressed for	safety at the staff me	etings held with Genny
Serna, ARISE Coordinator, Bonnie Tracey, DDD	Casemanager and Celina	Sariana, Caretaker.
The subject of relocating	to Clifton has been d	iscussed several times.
The team as well as the public fiduciary has deci	ded it is in best i	nterests to move her to
Clifton.		·
Insignia Community Services, Morenci,	, does not rent to perso	ns who are receiving
governmental services.		
A single wide mobile home, two bedroom	ı, two bath is available, re	ent will be comparable
to low income and the landlord is Nick Castaneo	da. Mr Castaneda is kno	own to be reliable and
efficient with repairs and maintenance. The mobile	e home is on	anhimal aha 1 1

maybe 10 minutes away, Genny Serna resides at

and is 2 minutes away and within walking distance. The parks are nearby, the day

The caretaker resides at the

program closer, laundramat, PJ's, Mauds, Library and Courthouse all within walking distance. will have more social and recreational activity.

The team's goal is to hopefully find a larger home to house 3 or 4 DDD clients in the future.

has been noticed and states that she has no objections to the relocation.

The public fiduciary is requesting that the Court approve relocating

to

Clifton.

RESPECTFULLY SUBMITTED this 08 day of September, 2003.

Nora Garza Greenlee County Public Fiduciary License #20122

cc Josie

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF GREENLEE

DATE:

September 9, 2003

TIME:

JUDGE:

Monica L. Stauffer

CLERK:

Cheryl Bowen

BY:

Cristina R. O'Coyne

Case No. PB

Counsel of Record:

In the Matter of the

Guardianship/Conservatorship of:

Matt N. Clifford

Attorney for Ms. Cortez

Ţ.

an incapacitated adult.

MINUTE ENTRY

The Court is in receipt of the Notice to the Court by Nora Garza, Greenlee County Public Fiduciary.

The Court grants the Public Fiduciary authority to relocate

to Clifton, Arizona.

Date

Monica L. Stauffer, Indoe

c: Nora Garza, Public Fiduciary
Matt N. Clifford, Attorney for Ms. Cortez
Minute Entry

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to Clifton.		
Indicate Chamber 1 0		

Insignia Community Services, Morenci, does not rent to persons who are receiving governmental services.

A single wide mobile home, two bedroom, two bath is available. Rent will be comparable to low income housing and the landlord is Nick Castaneda. Mr Castaneda is known to be reliable and efficient with maintenance and repairs. The mobile home is on Hill Street, behind the laundramat. The caretaker resides at the 3-Way, 10 minutes away, Genny Serna resides at

Blvd and is 2 minutes away and within walking distance. The parks are nearby, PJ's Mauds, laundramat, Library and Courthouse all within walking distance. Laura will have more social and recreational activity.

The team's goal is to hopefully find a larger home to house 3 or 4 DDD clients in the future if plans go well.

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agrees with the team.

The public fiduciary is requesting that the Court approve relocating Clifton.

RESPECTFULLY SUBMITTED this 08 day of September, 2003.

Nora Garza Greenlee County Public Fiduciary

'to

License #20122

Finding #11 <u>Annual Report of</u> <u>Guardian</u>	By Arizona statute a fiduciary must include all nine required pieces of information for a complete Annual Guardian Report.
ARS § 14-5315(C)	• Within the Annual Report of Guardian several mandatory components such as the date the ward was last seen, copy of physician's report, name and address of physician are missing — Clients # 2, 4, & 5
Auditee's Response	(Left blank intentionally) Agree - Did Office failed to include all mandatory components & neglected ARS 14-5315-(C).
Corrective Action	(Left blank intentionally) Jed Office agrees to comply with ARS-5315(C) effective 10-1-09 Linclude all mandato components for all clients.

Finding #12 Inventory ARS § 14-5418(A)	By Arizona statute a fiduciary must list with reasonable detail and indicate the fair market value of the estate as of the date of death or as of the date of appointment of each item listed. • Values are not listed as date of appointment – Clients # 1, 3, 4, & 5 • Inventories are filed with annual accountings and not consistent with prior inventories filed with previous annual accountings – Clients # 1, 3, 4, & 5
Auditee's Response	(Left blank intentionally) agree - Did Office failed to list fair market value b items on inventories and neglected ARS 14-5418(A).
	accting with balances inconsider from year to year due to lack of knowledge of accting frocedures.
Corrective Action	(Left blank intentionally) Jid Office agrees to comply with ARS 145418 (AS effective 10/1/09 and will utilize the templates from the Probate Manue as recommended for future accling-

Finding # 13 <u>Diligence</u>

Arizona Code of Judicial
Administration §§ 7-202(J)(4)
& (J)(5)(d)

The fiduciary must exercise extreme care and diligence when making medical and financial decisions on behalf of a ward or protected person.

 Bank accounts are not titled in the name of the conservatee and conservatorship – Client # 4

Auditee's Response

Heft blank intentionally)

Jid Office agrees to comply

with ACJA 7-202 (J) (4) t (J)

(5) (d).

Jid Office was aware of

incorrect title.

Corrective Action

(Left blank intentionally)

Affective 11-1-09 the fid Office will be cautious when ordering checks for clients & making seve the title are correct.